



# THE ATTORNEY GENERAL OF TEXAS

Gerald C. Mann  
~~FRANK DANIEL~~

ATTORNEY GENERAL

AUSTIN, TEXAS

Honorable George H. Sheppard  
Comptroller of Public Accounts  
Austin, Texas.

Dear Sir:

Opinion No. 0-5028  
Re: Construction of the term  
"municipal taxes" as used  
in Sec. 2, Art. 7336f,  
V. A. C. S.

Your letter of December 15, 1942, requesting the opinion of this department as to whether the term "municipal taxes" as used in Section 2, Article 7336f, V. A. C. S., includes common school district, road district and other political subdivision taxes, reads, in part, as follows:

"Section 2 of Article 7336f reads in part as follows:

"Any county having as many as two years' taxes delinquent which have not been included in the delinquent tax record, the Collector of taxes shall within two years from the effective date of this Act, cause to be compiled a delinquent tax record of all delinquent taxes not barred by this Act; the delinquent record shall be examined by the Commissioners' Court and the Comptroller or governing body, corrections may be ordered made, and when found correct and approved by them, payment for the compilation thereof shall be authorized by actual cost to the Tax Collector, proportionately from each the State and County taxes, or municipal taxes, first collected from such record, . . ."

"I will thank you to advise this department whether the term 'municipal taxes' as used in this statute is sufficiently broad to cover or does cover common school district taxes, road district taxes, drainage district taxes, and other similar political subdivision taxes. That is, are such district taxes to bear their proportionate part of the cost to the tax collector for compiling the delinquent tax record?"

Article 7254, V. A. C. S., reads as follows:

Hon. George H. Sheppard, Page 2

"The tax collector shall be the receiver and collector of all taxes assessed upon the tax list in his county, whether assessed for the State or county, school, poor house or other purposes; and he shall proceed to collect the same according to law, and place the same when collected to the proper fund, and pay the same over to the proper authorities, as hereinafter provided."

It is clear that said Article 7254 contemplates that the tax collector shall not only collect county and State taxes but "all taxes upon the tax list in his county" and State, county, school, poor house and taxes for other purposes are specifically enumerated. It seems equally clear that in passing that portion of Article 7336f, which is quoted in your letter, the Legislature intended that the tax collector should cause to be compiled a delinquent tax record of "all delinquent taxes" not barred by the Act, appearing upon the tax list of his county, the cost of which compilation should be paid proportionately "from each the State and county taxes, or municipal taxes first collected from such record". We are, therefore, of the opinion that each district or political subdivision whose delinquent taxes appear upon the State and county rolls should pay its proportionate part of the cost of compilation of the record as set out in the Statute.

This conclusion is strengthened by reason of the language employed by the Legislature in the closing sentence of Sec. 2, Art. 7336f, which reads as follows:

"Tax Collectors shall cause to be compiled like records of taxes delinquent due any district for which they collect from tax rolls other than the State and county rolls, and when approved by the governing body of the particular district, the cost of same shall be allowed in the manner herein provided."

Trusting that the foregoing fully answers your inquiry, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

APPROVED JAN. 9, 1943  
/s/ Gerald C. Mann  
ATTORNEY GENERAL OF TEXAS

By /s/ Fowler Roberts  
Assistant

APPROVED OPINION COMMITTEE  
BY BWF, Chairman

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